

Popular Government

October 1956



Suburban Fringe: Where Should the City Boundary Lie?

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COVER

This year POPULAR GOVERNMENT is featuring a series of articles discussing the intricate governmental problems resulting from rapid population growth and accompanying physical development in and around our cities. These problems come to a head in the so-called "fringe areas," such as that depicted on our cover. The particular area shown is near Greensboro.—Photo courtesy of Greensboro Planning Department.

THE CLEARINGHOUSE

City Administration Course Scheduled For November

MEMORANDUM

TO: City managers, department heads, and all municipal officials.

SUBJECT: Third Annual Course in Municipal Administration, 1956-57.

1. **What.** The Institute of Government's course in Municipal Administration provides a thorough grounding in all phases of municipal management for city and town officials. Among the subjects covered are techniques of management, municipal finance administration, municipal personnel administration, planning, and special problems in administration of the major city functions. In addition to lectures and conferences, special emphasis is placed on the solution of problems and the discussion of cases—problems and cases typical of the situations you face in your own municipalities.

2. **Who.** Any city official in North Carolina may enroll. The 39 graduates of the first two courses include city managers, city and town clerks, city attorneys, city engineers, utility directors, public works directors, and members of police, fire and recreation departments. Representation has come from cities of more than 100,000 and from towns of less than 1,500.

3. **When.** After canvassing a large number of cities and towns in the state, the Institute has decided to follow the same plan used successfully in 1954-55 and 1955-56. The course will open with a three-day session in November; there will be one weekend session (Friday noon to Saturday noon) in December; beginning in January the class will meet every other weekend until the middle of May when the course will be concluded with another three-day session. Exact dates will be announced in a description of the course to be mailed to all cities about October 1.

4. **Where.** All classes will be held in the new Institute of Government building in Chapel Hill, and all officials attending the course will be housed in the dormitory rooms in that building. Each room has twin beds and a connecting bath.

NEW INSTITUTE PUBLICATIONS ARE NOW AVAILABLE

One of the Institute's best-selling guidebooks, *The Notary Public Guidebook*, has been revised and brought up to date by Royal Shannonhouse and Cliff Bumgarner. This 96-page printed publication is now available upon request for \$2.00 per copy. The first edition by Elmer R. Oettinger, Jr., and Harry W. McGalliard was published in 1939.

Recent special studies by the Institute now available are: "The Cost

of Providing Municipal Services as Compared to the Revenues to be Derived from the Areas or Land Uses Served," a free bibliography by Ruth L. Mace; "Delayed Registration of Births in North Carolina," a free publication by Royal Shannonhouse; "Statutory Limits on City License Taxes in North Carolina," by George Esser and John Webb, selling for \$2.00; and another study by George Esser and John Webb, "County Privilege License Taxes in North Carolina," selling for \$.50.

Other recent publications now for sale are: "Calendar of Duties for City Officials, 1956-57," printed, \$.50; "Calendar of Duties for County Officials, 1956-57," printed, \$.50; a revised edition of "Investigation of Arson and Other Unlawful Burnings," by Richard A. Myren, \$1.50; "Public School Budget Law in North Carolina," by John Alexander McMahon, \$1.50; and "Salaries, Working Hours, Vacation, and Sick Leave of County Employees in North Carolina," by Donald B. Hayman, \$1.00.

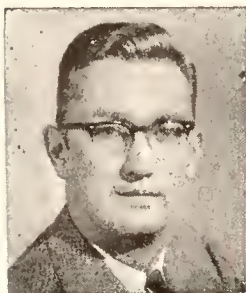
5. **Cost.** The only charge for North Carolina city (or county) officials and employees, is a small charge for the dormitory room and a \$15 fee for materials. If the size of the class permits, other persons applying may be admitted upon the payment of a \$100 tuition fee.

Full information will be mailed to all cities and towns about October 1. If you have any questions about the course, write to George H. Esser, Jr., Assistant Director, Institute of Government, Chapel Hill.

BOND SALES

From mid-May to late August 1956, the Local Government Commission sold bonds for the following governmental units. The unit, the amount of bonds, the purpose for which the bonds were issued, and the effective interest rate are indicated.

Unit	Amount	Purpose	Rate
Anson County	\$ 750,000	School and funding	2.85
Davidson County	1,025,000	School & county building bond anticipation notes	2.08
Harnett County	1,000,000	School building	2.92
Perquimans County	125,000	School building	3.14
Richmond County	1,665,000	School building	2.99
Tyrrell County	200,000	School building	3.22
Carthage	10,000	Water	3.21
Henderson	450,000	Street and sewer	2.79
Lenoir	1,720,000	Water and sewer	2.94
Lillington	145,000	Water	3.07
Lumberton	222,000	Water and city hall	2.77
Pine Bluff	33,000	Public improvement	3.67
Saratoga	78,000	Water	3.97
Severin	60,000	Water	3.94
Roanoke Rapids			
Sanitary District	1,000,000	Water and sewer	3.17



COUNTY GOVERNMENT

By JOHN ALEXANDER MCMAHON

Assistant Director, Institute of Government

Burial of Indigents

One of the problems that often confronts a board of county commissioners is its authority to appropriate and spend money to bury an indigent resident of the county. A review of the statutes involved is helpful to an understanding of the problem.

Several years ago the Attorney General was asked if a board of county commissioners could pay the burial expenses of a person who had legal settlement in the county, who died leaving no estate and whose family was unable to pay the expenses. He answered that except in certain specific circumstances, the board had no authority to pay these expenses. (A digest of the Attorney General's ruling to L. Worth Little, dated February 24, 1950, appears in *POPULAR GOVERNMENT*, April, 1950, page 16.)

There are four specific circumstances in which a county may appropriate money for burial expenses of indigent persons:

(1) G.S. 112-33 requires the board to pay up to \$30 for the burial expenses of a Confederate pensioner or his widow, "upon the certificate of such fact (the death) by the clerk of the superior court and recommendation of the chairman of the pension board of the county." In addition, G.S. 112-34 provides that the State shall pay \$100 toward the burial expenses of a deceased Confederate pensioner.

(2) G.S. 153-161 directs the board to appropriate not more than \$25 to provide for the burial of World War I veterans "who shall die within the boundaries of the said county and whose estate or relatives are unable to provide for the burial of said veteran, and whose burial has not otherwise been provided for."

(3) G.S. 65-5 authorizes the board to establish cemeteries "upon the land of their respective counties for the burial of the inmates of the county homes."

(4) Although there is no specific statutory authority, the Attorney General suggested that a county might

appropriate funds for the burial of a dead body, "the disposition of which is necessitated by reasons of public health." (The quotation is from his ruling of February 24, 1950, to L. Worth Little.)

Part of the reason for the absence of authority to spend county money for the burial of indigent persons lies in the provisions of G.S. 90-212. That section provides that officers of any county or town, as well as undertakers doing business within the state, who have charge or control of a dead body required to be buried at public expense (or at the expense of any institution supported by state, county, or town funds) must notify the North Carolina Board of Anatomy within 36 hours after death. The Board is not to be notified if the body is claimed within 36 hours by the husband or wife of the deceased, or by any close relative. If the Board of Anatomy so directs, the body is to be turned over to it without any charge, and G.S. 90-215 requires that the Board bear the expense of the delivery and embalming of the body. The statute makes it clear that if the body is claimed by the husband, wife, or relative, then it is to be buried without expense to the state, county, or town concerned.

Reading the sections of Chapter 90 just cited together with the four circumstances previously mentioned would give this result: (1) The board of commissioners may assist, within the provisions of the statutes cited, in the burial expenses of Confederate veterans, their widows, and World War I veterans. (2) The board of commissioners can bury inmates of county homes in the county cemetery, if the Board of Anatomy does not desire the body and if no relative claims the body for burial without expense to the county. (3) The board of commissioners may pay for burial when such is necessary for reasons of the public health, if the Board of Anatomy does not desire the body and if no relative claims the body for burial without expense to the county.

This still leaves one question unsettled: If the board of county commissioners has no general authority to appropriate money for the burial expenses of indigents, whose responsibility is it to provide for such burial? This question was put to the Attorney General by the business manager of a non-profit hospital. The Attorney General in his answer (to Miss Juanita Privette dated November 10, 1955) stated that the duty of burial devolves upon the person under whose roof the death occurred. Thus, where a person dies in a private, non-profit hospital, it is the duty of the hospital to bury the body. The interment, according to the Attorney General's ruling, should be "decent, respectable, and proper." There is no necessity for religious ceremony or for public burial. The Attorney General went on to say, however, that though the duty to bury lies with the hospital, it is not necessarily the hospital's duty to pay the burial expenses. The Attorney General indicated that the cost should be charged to the next of kin, if and when they can be located. In case of an indigent deceased, it would seem that the provisions of G.S. 90-212 would apply, and if the body were not claimed by a relative the Board of Anatomy should be notified. And if the Board of Anatomy does not request that the body be delivered to it, then it would seem that burial expenses would be paid by the hospital and then worked out with the county in accordance with the contract for indigent hospitalization between the hospital and county.

(In a similar connection, it is to be noted that G.S. 65-2 and 65-3 contain authority for county commissioners to take charge of and maintain abandoned cemeteries, and to appropriate money up to \$15 to private cemeteries in certain circumstances for marking and beautifying cemeteries in unincorporated areas.)

ASC Office Rent

Another problem that counties often have to face is their authority to

(Continued on page 12)

URBAN GROWTH AND MUNICIPAL SERVICES:

I. THE MUNICIPAL SERVICE PATTERN

Introduction

In all the talk about growing cities and about metropolitan areas and about the suburban fringe, there is a singular lack of careful thinking about the real objectives of local government, city government to be more specific.

Last month we talked about sound community development and the role that the city must play in development of the metropolitan area. There we stated that the city "has a responsibility to help guide and encourage sound development of the urban area and the city has the resources to help achieve that development. It has the physical plant, the working force and the organization to insure that land and services are brought together to attract 'good' industries; to provide healthy, attractive residential areas; to guarantee sound development."

It also bears repeating that in order for the city to play that role successfully, it is not necessary for it to have jurisdiction throughout the entire urban area. But in order to determine whether and how it can fill that role, we must have a starting point, a basis from which to figure what each city can and should do.

The Purposes of City Government

Without trying to deal in the philosophy of government and more specifically of local government, we should realize that (stated in simplest terms) the principal purpose of city government, wherever found, is to provide those services—governmental services—which are necessary if people are to live in health, comfort, and safety in our urban areas. There are those who may quibble at the unrestricted use of the term "services" when many of the functions of the city involve use of the police power, to regulate actions of persons and the use of property for the public benefit. But if we take a broader view of the city's functions and look upon exercise of the police power as necessary for more effective service, on behalf of all the people, then perhaps the term can be used satisfactorily.

Cities provide services for urban population. Counties, at least in North Carolina, provide services or carry out functions necessary for everyone in the county, whether they live in the city or not—such as schools,



By
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of the
Institute of
Government

public welfare, and public health. With some few exceptions this division of responsibility has been carried out in most North Carolina counties, and it makes the problem of analyzing the role of the cities much easier. Furthermore, as we shall see in succeeding articles, it simplifies the problem of analyzing local tax structures.

If the county has responsibility for those local governmental services that everyone needs or wants access to, then the role of the city can be limited, geographically, to encompass that area wherein people now want or need or soon will want or need the type of services generally provided by city governments—such as police and fire protection, city streets, garbage collection and disposal, a public water supply, sewers and sewage disposal. But, as pointed out in the first article, just as it is difficult to tell where the county leaves off and the city begins, it is also difficult to tell where municipal services are needed and where they are not needed.

Where does the city end and farm land begin?

If we look at the average North Carolina city from the air, we see a picture of a tightly-developed area—a small city—at the center; on the outskirts, development becomes more scattered except where new subdivisions are located; fingers of developed land fan out on every side along major highways leading from the city. Beyond the immediate outskirts of the city there are small communities set among farms at cross roads, in the vicinity of outlying factories, and in small real estate subdivisions.

When we look at this picture of the relatively small North Carolina city and its suburbs we wonder where the service line must be drawn. How far *should* the city extend its services? How far *can it afford* to extend its

services? How far *must* it extend its services to fulfill its role in economic development? If the city cannot provide the services needed on the periphery, who should provide these services?

The Usual Approach. The city usually decides that it cannot afford to take in the sparsely-developed land dotted with new homes and small stores and filling stations. On the other hand it usually assumes that it can handle the developed subdivisions and commercial and industrial areas just adjacent to the city. In effect, the city doesn't face the question of the future; it rests its case on the present. That approach cannot provide a long-term solution. If development continues and the now sparsely-developed areas make the traditional mistakes as they grow, this policy will prove both costly and painful.

The Long-Range Solution: An Inventory of Service Needs

The very fact that there are different stages of development in the vicinity of cities suggests a necessary first step in determining desirable governmental organization in urban areas. If there are scattered communities, one or two or three miles from the city, that the city obviously cannot serve, then what are their needs? What municipal services are needed throughout the urban area, and do all parts of the area require the same quality of service? Perhaps the first step in approaching the problem of urban growth is to make an inventory of service needs, an inventory that defines those areas, or types of areas, that need the full range of city services, and also those areas which need some municipal services but not the full range of services. With such an inventory in hand, and with full information on service costs, revenue potential, and desirable minimum service standards, then representatives of the city and the unincorporated urban area can sit down and hammer out the most practical solution for political organization and financial support.

This article will take up the problem of service needs in a general way and suggest the types of areas that need the full range of city services, as well as the types that need some but not all services. It also raises the question of what city services should

be provided at a uniform standard throughout the entire urban area and suggests an answer. It seeks to give a pattern of the service needs throughout the urban area which can serve as the basis for devising a political structure to meet those needs at the lowest cost.

Municipal Services: Needs And Levels

Municipal Service Levels—What Are They?

When we talk about city services, it is important to remember that there is no such thing as real "uniformity" of services throughout the city. Different parts of the city will require different levels or standards of service. Take the case of fire protection. It is customary for people living in a city, and today for those in farm areas, to want fire protection. But the standard or level of fire protection needed in the central business district—amounting to several pumper companies and at least one ladder company, with vast quantities of water at high pressure quickly available—will not be needed by the small residential subdivision near the city boundary or by the sparsely-populated rural area several miles from the city. Similarly, the frequent garbage collection required by a grocery store—at least once a day—is not required by a single family dwell-

ing, for which waste collection two or three times weekly is adequate.

In short, the way that land is used in any location is one factor, of many, that determines the standard of service required. Land used for commercial purposes may need services of a high quality, available at all times, while land used for residential purposes needs the same services but not so much of them and not so frequently.

Factors Determining Service Levels

There are a number of factors determining the level or standard of service required in any part of an urban area. Some of them are summarized below.

1. Density of population. The closer together that people live, the more services are required to insure that they can all live in health and safety.

2. The uses to which land is put, and the pattern of land use within an area. For example, an area which is primarily residential will need the services normally provided residential property owners, but if residential property is mixed with industrial property or small business, the more expensive level of services required for industrial and commercial land may have to be provided throughout the area.

3. The wants of people who live in the area. People differ. Those who have always lived in the city expect

and demand a high quality of services. Many suburban residents want the same quality of services, but find that suitable homesites in the city where such services are provided are not available. Other suburban residents and most rural residents are conditioned to get by on a minimum of services until emergencies arise. When fire becomes a hazard, then they are ready to pay for fire protection. When septic tanks begin to overflow, then they are ready to think about sewer lines—but not before.

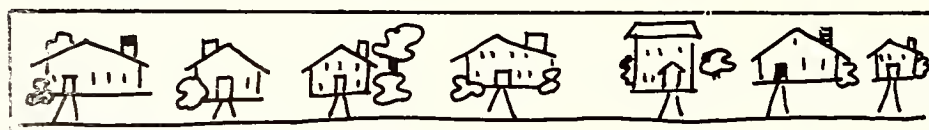
4. The protection of public health, safety and welfare in the area. Regardless of what people want, for some services there are concrete criteria which require a high quality of service for public protection. Sanitation regulations, for example, were not widely used until it was found that minimum protection must be provided everywhere to prevent the spread of diseases.

5. The cost of providing services at different standards. Service costs, which are met from tax dollars, are one of the most significant factors. No matter how badly a city may want daily garbage collection, or a new expressway, or a new fire engine, the taxpayers may want to do without rather than pay increased taxes.

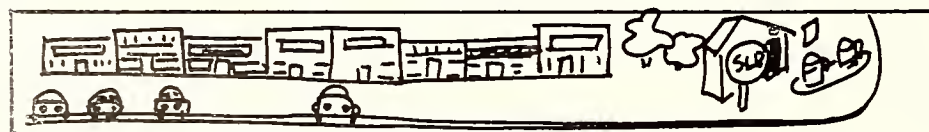
6. The powers and functions of the governmental unit having jurisdiction in the area. Frequently suburban dwellers, for example, may want a



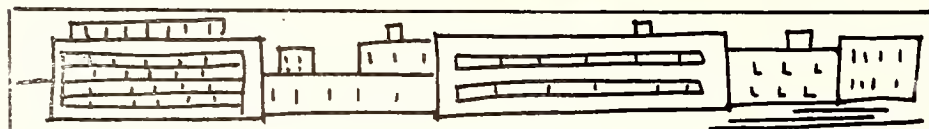
LOW DENSITY



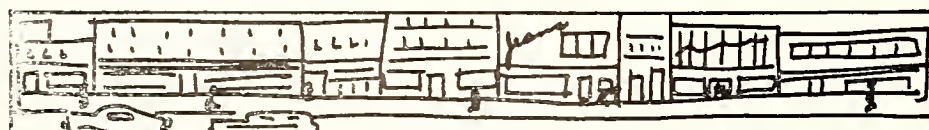
HIGH DENSITY



COMMERCIAL AREA



INDUSTRY



CENTRAL BUSINESS
DISTRICT

Different Kinds of Development Need Different Types of Services

water system or sewer lines or fire protection and find that the county government has no statutory power to provide them.

7. The impact of the service in question—whether the service is performed just for a specified limited area or whether it affects a wider area. If a street merely serves to give homeowners access to their homes and nothing more, one type of street will be needed. If the street, on the other hand, leads directly into the city and serves many people other than those abutting on the street, a better type of street will be needed.

All of these factors, directly or indirectly, enter into decisions as to the levels of service desired or needed in the various parts of the urban area—and, in any urban area, the possibilities of variety are great. One city may want daily garbage collection in the residential area, despite the greater cost. In another, collection twice a week may be considered sufficient for health purposes and just as satisfactory from the point of view of cost. In most cases it is impossible to provide legal standards defining the precise level of service necessary in any part of the urban community, but decades of experience can give us a good idea of the pattern of services which will probably be found in the metropolitan area.

With this general background, we can now look at each type of municipal service and determine the standard needed in different parts of a city.

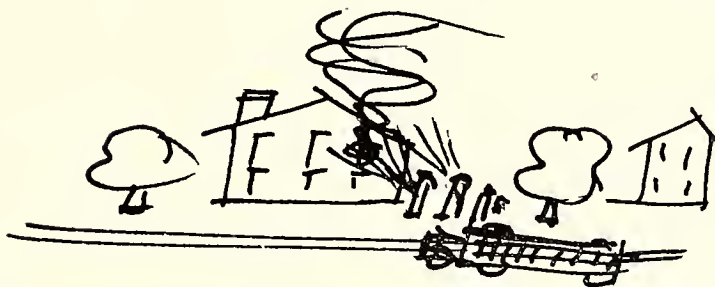
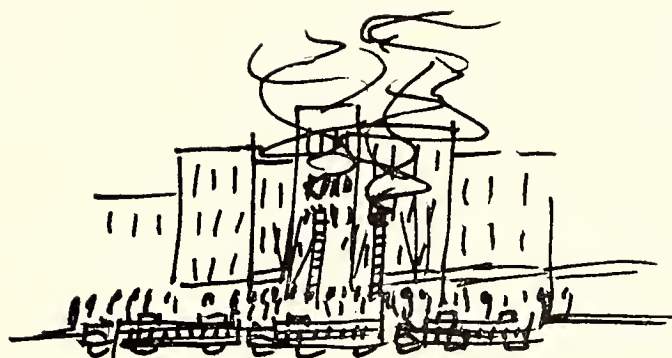
Determination of Service Levels:

Police Protection

Despite our very great achievements in civilization, there are in North Carolina hundreds of petty criminals, a few dedicated criminals, and the remaining thousands of us who at a given moment can constitute a threat to the life and property of our fellow citizens. Only through the efforts of a well-administered police department can residents of urban areas live in relative peace and safety today, because that department (1) apprehends criminals and recovers stolen property, and (2) protects life and property through the prevention and repression of crime.

With the advent of the automobile, police activities have also had to be specialized in the field of traffic law enforcement.

This is common knowledge, but what standard of police protection is needed at a given place and time? Again, there is no simple answer, but we do know, as a general rule:



The Degree of Fire Protection Required in an Urban Area Depends Upon the Use to Which Property Is Put

1. A majority of crimes and most criminal activity are concentrated in business areas, along major highways and city streets, and in other locations where large numbers of people assemble. There are exceptions, such as the theft of property.

2. More criminal activity is found where there is a high density of resident population than in sparsely-developed areas.

The result is that police departments must concentrate their activities in business districts, other public places, and slum areas. In the average North Carolina cities all walking beats are found in the downtown business districts, with the exception of a few in outlying suburban shopping centers. Similarly, motorized patrols in the average city are so allocated that any point in the business district can be reached in a matter of seconds. Residential areas, particularly single family residential areas, need proportionately less attention. One or two policemen, in a motorized patrol, can adequately protect several square miles; and in sparsely settled suburbs a law enforcement officer on call may be all the protection needed.

This is, after all, just a simple statement of how police departments normally distribute their force to provide effective protection within the limits of the budget. It does not suggest that quality of protection is com-

parable to quantity of officers on hand. The single trained patrolman in contact constantly with police headquarters which can reinforce him quickly may be much more effective than the deputy sheriff on call or the untrained policeman employed at a low salary by a small suburban town.

Furthermore, we must remember that crimes and criminal activity are not static—they may be found concentrated outside, as well as inside, the city limits. A high quality of police protection in a metropolitan area today rests on the concept of a flexible, well-trained force that can be concentrated where the need arises in a matter of minutes. Crime, suppressed in one area, may transfer its activities to another area. To combat this ability to shift, police activity in the metropolitan area should not be stopped by artificial corporate limits.

In general, however, the highest standard of police protection is needed where police departments now concentrate their efforts, in commercial business districts and along major traffic arteries.

Determination of Service Levels:

Fire Protection

Everybody agrees on the need for protection from the ravages of fire. Today not only residents of cities but suburban residents and farmers are insisting on organized fire protection.

If we all lived and worked in single family homes, there would be little question of the level of fire protection which we would need and get. Everyone would receive the same, except that where the property was not located on a public water system, the fire department would have to bring its own water—as it does in most suburban and rural fire departments in North Carolina today.

But in our commercial and industrial areas we have large buildings, many stories high, filled with inflammable materials, and containing property worth millions of dollars. To protect that property from destruction by fire, special equipment (such as ladder trucks and specially trained personnel) must be available. More fully-manned pumpers must be within easy reach than in predominantly residential areas. And the water system must be capable of providing water at great pressure to help fight fires.

It can be seen, therefore, that the precise degree of fire protection required in any part of an urban area will depend upon the use to which the property is put:

1. The highest standard of fire protection will be needed where high value business and industrial property is located.

2. A good standard of fire protection is needed in densely-populated residential districts.

3. A minimum standard of organized fire protection will be sufficient in sparsely-developed residential areas, particularly areas where a public water system is not available.

In any event a high standard of fire protection, carrying with it assurance of protection and the lowest possible insurance rates, is possible only in areas served by a public water system.

Determination of Service Levels: Water and Sewage Disposal

For reasons of both health and convenience, running water and the convenient disposal of domestic wastes have come to be accepted as necessary in our 20th century civilization.

Those who live in the country and want running water build a well (subject to the provisions of the county board of health) and pump the water into their homes. Those who live in the city, connect to the city's water mains. Suburban residents in some areas may purchase water from the city or, in some other areas, may purchase water from small private companies. Similarly, those who live in the country handle waste

disposal through construction of a septic tank (or privy or other private disposal system) if it meets the regulations of the county board of health. Those who live in the city connect with the city's sewer system.

The problem arises in determining when connection to a public water and sewer system becomes necessary. With respect to water, the arguments are these.

1. Where well water is being contaminated, a public water supply can provide pure water.

2. Where wells run dry in times of drought, a public water system can assure a continuing supply of water (provided the public system has anticipated its demand and has a supply in excess of peak demand).

3. Where large quantities of water are needed for commercial and industrial uses, the public water supply is the most dependable source.

4. Where a high standard of fire protection is needed, it can be provided only in those areas where there is a water system meeting fixed distribution standards.

With respect to waste disposal, required connection to a public sewer system will depend on these factors.

1. Will the soil absorb wastes rapidly enough to assure efficient operation of a septic tank?

2. Is there sufficient land on the building site to absorb wastes?

3. Is the population in the area so dense that septic tanks will not work satisfactorily on every lot in the area? In many neighborhoods, a few septic tanks will work satisfactorily but sewage overflow may result as the land is more intensively developed.

Furthermore, businesses or factories which have a heavy discharge of wastes must have efficient waste disposal, either through construction of a private system or through connection with the public system.

As a practical matter, water and sewer services must be thought of as one coordinated system. A water supply inside the city would not be practical if sewage were not collected and carried off. In less densely developed areas, city water may be more desirable than city sewer service, but as a rule, any area having enough homes to make water sale profitable will very soon require connection to a sewer system to avoid a serious sanitation problem.

In short, while everybody in the urban area may not need city water and sewer services, every area that

is intensively developed should have city water and city sewage disposal. This means that septic tanks and wells can continue to be used in some parts of the metropolitan areas surrounding our cities. It is doubtful, however (unless the land has high absorption capacity), that satisfactory health protection will be possible where more than two houses are built on one acre of land and septic tanks are in operation.

Determination of Service Levels: Streets

In defining general standards for streets, we must realize that streets serve several different purposes:

1. Some streets, the so-called "major" streets, gather and channelize traffic within the entire urban area.

2. Some streets collect and funnel traffic into the major streets and also serve as access streets to residential areas. These are the so-called "collector" streets.

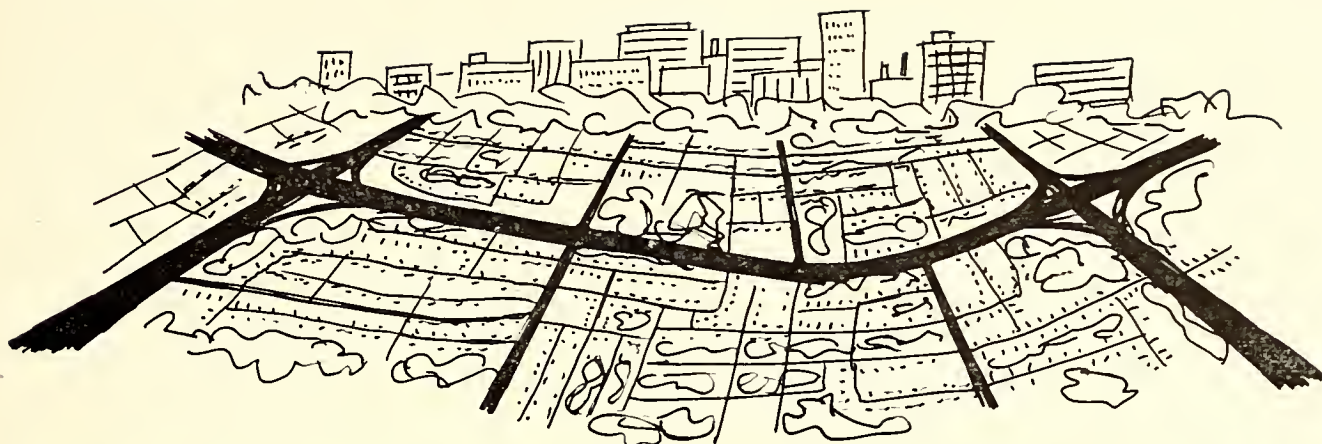
3. Some streets serve only to provide access to residential areas.

Major and collector streets make up the major street system—the system on which the economic health of the whole urban area depends. They carry the shopper to the store—downtown or elsewhere. The worker uses them to get to his job. The traveller through the city, student, sightseer—in other words, everyone who lives in or near the city, and many who do not—use city streets and benefit from them.

Major streets do more than move traffic through and into the city. They also serve as buffer strips between different types of property—and thus help to protect land values. A major street may, for example, separate and protect a residential area from an industrial area, or a school from a busy shopping district.

We can see that the major street system benefits users throughout the urban area through its function as a communication network. It is also important to the city's property owners. Because of the importance of this network as the vital artery of the metropolitan area, it is obvious that the major street system must be built to high and uniform standards throughout the urban area. These standards include such things as location, right of way, design, pavement, and traffic control.

Residential streets, on the other hand, simply provide a means of access from home to the major street system, always recognizing that the street cannot serve its purpose if it is a rut or a trail. For greater con-



Major and Collector Streets Make Up the Major Street System—the System on Which the Economic Health of the Whole Urban Area Depends

venience, lower maintenance costs, and more effective drainage, many cities today require a high standard of street construction in residential areas. Many cities which are seeking to find cheaper ways of building residential streets are finding that, in the long run, the cheap street is the most expensive. And furthermore, the higher initial costs are justified not only for these reasons, but also because the value of adjacent property is enhanced when the street is well built.

Good paving and curb and gutter installation are expensive, admittedly, and the question remains as to under what conditions the cost of construction offsets benefits to a degree that warrants a less expensive street or the elimination of curb and gutter. Without attempting to get into technical details or arguments, it is sufficient to say this: it is clear that the farm can be served by a well-ditched road (paving preferred) and that the intensively developed subdivision needs streets, curb and gutter, meeting high engineering standards—but, at some point in between, a compromise must be found for the residential area featuring lots measured by the acre and in which the development density is low.

**Determination of Service Levels:
Storm Drainage and Garbage
Collection**

Two other municipal services in the public works area demand mention. If your cellar floods, or your yard becomes a lake, or the street in front of your house becomes a river during a heavy rain—you know the importance of drainage.

As land is developed, as bulldozers move into remove trees wholesale, as topsoil is removed in the shaving down and grading of land, water that once

seeped into the ground begins to run off the surface in rivulets and streams. New development without adequate provision for the drainage of water results in damage to property and decrease in land values, not to mention aggravation and inconvenience.

Thus, where the lay of the land demands—and new intensive development takes place—drainage facilities must be provided. A complex, coordinated system covering the entire city may be necessary in some areas. A number of simple systems may suffice in still other areas. Geography is the determining factor.

The second service is garbage collection. Public health standards necessitate a minimum level of garbage collection and disposal. As we have said, different kinds of property will call for more or less frequent collection. Frequency of collection, over and above that called for to protect health is a convenience for which city residents may well want to pay.

**Determination of Service Levels:
Building and Land Use Controls**

No body likes to be regulated in the use of his property or land—and yet, many times individuals can harm the health and safety of their neighbors or their neighbors' property if regulations are not adopted for the protection of the whole community. For example:

If building and fire regulations were not in effect in our cities, downtown business areas would be fire traps for thousands.

If there were no zoning regulations, homeowners would have no protection from conflicting business uses such as helter-skelter commercial construction.

If subdivision regulations had been in force in the fringe areas surrounding most of our cities, so much of the

tremendous development since World War II would not have taken place on under-sized, substandard lots, facing on inadequately-designed streets, and homeowners would not be faced with difficult sanitation and other problems.

In other words, these protective building and land use controls are vital inside and in the vicinity of all our growing cities because they:

—Help to protect the individual's health, safety and welfare as the city grows.

—Preserve the value of property.

—Protect the landowner in the use of his property.

—Help to guarantee an attractive and livable city.

Summary

For most urban services the standard or level at which the service is provided may and should vary according to the location of the property and the way that it is developed. It has been shown that:

1. The highest standard of service—in police protection, fire protection, major streets, water supply and sewage disposal—is almost always required in (and for) concentrated commercial and industrial areas.

2. A high standard of service, but less specialization, is needed in intensively developed residential areas, in small outlying commercial areas, and in any areas where the public normally gathers in numbers. In most instances, the same facilities—such as the water system, disposal system, fire protection facilities—needed to serve the central business district will be needed to serve these areas most efficiently.

3. Lower service levels are adequate for sparsely developed residential areas located at some distance from areas requiring a high standard of

service. For example, water and sewer service facilities may not be necessary.

In other words, the local governmental services normally required where people live close to one another, need not be provided at the same level throughout a metropolitan area.

Now what does all this mean to the people of a community facing the problems of rapid growth—the questions of annexation and outside services, the further economic development of the community. At least two conclusions must be reached.

First, looking at the entire metropolitan area (the area which begins with the downtown business district of Charlotte or Durham or Wilson or Asheville, and ends somewhere out in the country), some of the services normally provided by cities should be provided throughout the metropolitan area either (1) at the same uniform standard or (2) under the supervision of the same agency. These services are the ones which affect the economy and development of the entire metropolitan area and include, for example, the major street system, protection and development of industrial sites, planning for water and sewer extensions, and limited building and land use controls.

Second, the structure of government in our growing urban areas should be adjusted so that (1) services needed area-wide will be furnished area-wide, (2) other services can be provided at the minimum quality needed in each community or separate part of the metropolitan area, without incurring excessive costs and with careful attention to the preservation of democratic processes in local government. For the city itself, the conclusion is that the city is best equipped to provide the high quality of services required in commercial and industrial areas and indeed has based its services on their needs. Furthermore, the city has the facilities to provide the services needed in intensively-developed residential areas (those with a density of around two or more houses to the acre) and in outlying commercial districts. But if the city extends its services to sparsely-developed areas, it will be providing services at a higher level than is, in fact, needed or wanted.

The job of the city and the people in the suburban area is to sit down together and determine (1) what services are needed area-wide, (2) what parts of the suburban area need

services of the quality furnished by the city, and (3) what parts of the suburban area can get by on a lower standard of service than that provided by the city.

Metropolitan Wide Services

What services should be provided throughout the metropolitan area will depend in some measure on local conditions. In North Carolina, however, the following can be suggested as urban functions which must be provided throughout the metropolitan area at the same level or under single or joint jurisdiction if North Carolina metropolitan areas are to realize their opportunities.

Transportation. Industrial and commercial development demands a good, coordinated street and highway system that knits together the central city and its suburbs into an efficient and workable unit. The economy of many cities has suffered where governmental units have not been able to get together to build street systems that get people where they are going and fast.

Fortunately, coordination of the street and highway system is no serious problem in North Carolina. With the State Highway Commission responsible for construction and maintenance of all state highways, inside and outside city limits, major thoroughfares in the vicinity of most of our cities are being constructed as rapidly as funds become available.

Cities, however, still have a major problem in developing streets that are not included in the state highway system but are parts of the urban major street system. Most of these streets now fall within the city limits although they are provided for and are used by persons throughout the area. Thus, while planning and supervision of major street construction has been worked out satisfactorily in this state, financing of widening and relocation projects which are the responsibility of the city is one of the principal problems faced in cities of about 25,000 population and over.

Industrial Sites. Industrial and commercial development depends upon the availability of land in large tracts—convenient to transportation lines and served by water supplies, waste disposal, and other necessary services. If land best suited for such development is to be protected from unwise residential subdivision, and if services to such land are to be available when needed, an agency

with jurisdiction throughout the area must see to it that such land is protected and that service extensions are so planned that they will be available when needed. Without such planning, service extension to a number of scattered industrial sites may become prohibitive.

Building and Land Use Controls. Building and land use controls are not necessary in the outside area to the same degree that they are necessary in the more complex development of the city, but they are necessary if:

- New streets are to be coordinated with the existing street system.
- Lot sizes are to conform to sanitation requirements.
- The development of suburban slum areas is to be avoided.
- Industrial sites are to be protected from premature development, and residential sites from encroachment by industrial and commercial uses.

Some building and land use controls throughout the entire urban area will be necessary if development throughout the area is to follow a sound pattern and contribute to the economic health of the community.

Water and Sewer Services. These facilities are not only vital to industry and commerce, and to soundly-developed subdivisions; they are also expensive to provide. They should be made available only where they are needed, and where it is economically feasible to provide them. One agency should make plans for the extension of these facilities, well in advance of the need for them, so that when the need arises, service can be provided without disappointment or delay.

Other Services. The above services and controls might be said to be the minimum package which is desirable at a uniform standard throughout the metropolitan area, for each of them is essential to the future development of the city and its surrounding suburbs. Others might be added, such as law enforcement, for it is quite true that law enforcement activity will be more effective if the responsible agency has the widest possible jurisdiction.

When the point is made that these particular functions and services should be coordinated throughout the urban area, it should be remembered that performance by one agency or unit of government is not neces-

(Continued on page 16)

SOCIAL SECURITY AMENDMENTS OF 1956

POLICE AND FIREMEN MAY NOW JOIN SYSTEM



By
DONALD B.
HAYMAN
*Assistant
Director
of the
Institute of
Government*

Passage of the 1956 amendments to the Social Security Act will permit North Carolina policemen and firemen to decide if they want to be covered under Social Security. Prior to the passage of the 1956 amendments, municipal policemen and firemen were the only groups of North Carolina public officials who were still denied an opportunity to vote on Social Security coverage. The adoption of a "local amendment" by Congress affecting North Carolina policemen and firemen signals the beginning of the final chapter in the events which have brought 103,000 North Carolina public employees under Social Security since 1950.

The 1956 amendments to the Social Security Act will also vitally affect all persons now covered by Social Security, both public and private employees. The details of the new disability benefit provision, the reduced retirement age for women, and the new tax amendments will also be described below.

Policemen and Firemen

The Social Security Act as passed in 1935 specifically excluded state and local employees. Although these groups were thought to need retirement allowances and survivor's benefits as urgently as their neighbors who were employed by private industry, they were passed over because the U. S. Supreme Court had repeatedly held that neither the federal nor the state government can impose a tax or burden upon the other. As Social Security allowances and survivors benefits are paid from a reserve fund financed by a tax levied in equal amounts upon employees and upon employers, it was recognized that Congress could not impose this program upon the states, and so the states and their political subdivisions were omitted from the 1935 act.

In 1950 Congress hurdled this con-

stitutional barrier by providing for the extension of coverage, on a voluntary basis, to state and local governments.

Powerful employee groups had opposed the coverage of any public employees under Social Security. The most active groups opposing extension of Social Security were the Fraternal Order of Police, the International Fire Fighters, and the National Education Association. The national policemen's and firemen's organizations, which are dominated by the big metropolitan departments of the north and midwest, had long fought Social Security as a threat to the retirement systems which they had secured over the years. The principal reason for their opposition has been an honest fear that the extension of Social Security will result in a higher retirement age than they presently enjoy. The staff of the National Education Association also feared Social Security because they saw it as a substitute rather than supplement or integrated part of a better retirement plan.

The 1950 amendments were passed over the strong opposition of the above groups. However, in defeat these groups still bound their membership to their existing retirement systems by securing a provision in the act which would prohibit any public employee belonging to a public retirement system from being brought under Social Security.

As an increasing number of teachers, state, and local employees discovered that Social Security paid more at age 65 than their existing retirement system, the teachers' organizations agreed to permit public employees belonging to a retirement system to vote on coming under Social Security if the federal act would be amended to include certain safeguards. Accordingly, Congress adopted the 1954 amendments providing for increased benefits and providing that protection afforded public employees or persons receiving retirement benefit payments shall not be impaired as a result of coverage under Social Security. This guarantee provision prevented Social Security from being substituted for any existing retirement system unless Social Security benefits were a substantial substitute for the benefits of the existing retirement system.

The national fire and police associations continued to feel that any compromise was a weakening of their position and so by hard lobbying secured the inclusion of a provision in the 1954 amendment prohibiting policemen and firemen from being brought under Social Security.

State Auditor Henry Bridges, ex officio chairman of the board of commissioners of the Law Enforcement Officers' Benefit and Retirement Fund, was familiar with the low pensions existing retirement systems were paying North Carolina law enforcement officers. He saw a radical difference between the \$49.82 average monthly retirement allowance paid North Carolina officers and the one-half final salary allowance at age 50 which certain metropolitan policemen and firemen were fighting to retain. His efforts (starting in 1952) to secure the cooperation of the national fire and police associations in exempting North Carolina from the police and fire prohibition were unsuccessful. Last year he secured the backing of the North Carolina Sheriffs Association and the N. C. Chiefs of Police Association and the active interest and support of both Senators Scott and Ervin. This year John Wallace, state president of the N. C. Firemen's Association joined in an effort to permit each local police and fire department to decide individually whether it wanted to be covered under Social Security. The united efforts of these individuals, plus the later unanimous support of the North Carolina delegation in the House of Representatives, secured the inclusion of a "local option amendment" applicable to North Carolina policemen and firemen in the 1956 Social Security Amendments.

As word of the North Carolina amendment spread, policemen and firemen in four other states asked that their states be included in the North Carolina amendment. These four states are Florida, Oregon, South Carolina, and South Dakota. In spite of strong opposition from the national associations, the "North Carolina" amendment was adopted.

The effect of the "North Carolina" police and firemen's amendment to the Social Security Act will be as follows:

- (1) Firemen who do not now belong to a retirement system in towns and cities where all other employees are under Social Security may now be brought under Social Security.
- (2) Firemen who belong to a retirement system in towns and cities where all other employees are under Social Security may now vote as a department on whether they desire to be covered under Social Security.
- (3) Policemen who belong to a retirement system (local system, Local Governmental Employees' Retirement System, or Law Enforcement Officers' Benefit and Retirement Fund) in towns and cities where all other employees are under Social Security may now vote as a department on whether they desire to be covered under Social Security.
- (4) Policemen who do not belong to a retirement system but who are eligible for membership in the Law Enforcement Officers' Benefit and Retirement System must wait until the members of that fund vote on coordinating their fund with Social Security.

Law Enforcement Officers

The recent amendments will not change the status of sheriffs and highway patrolmen belonging to the Law Enforcement Officers' Benefit and Retirement Fund. Although a majority of the members of that fund voted in favor of integrating with Social Security in their March 28th referendum, the referendum was declared void because no statutory authority existed for transferring Law Enforcement Officers' Benefit and Retirement System funds to Social Security. A question has also been raised as to whether the members of the fund did in fact receive 90 days notice of the referendum as required by law or not.

Because of these developments (1) a new referendum must be held before highway patrolmen, sheriffs, deputy sheriffs, and some other law enforcement officers belonging to the fund may be brought under Social Security, and (2) sheriffs and deputy sheriffs who do not belong to a retirement system but who are eligible to join the Law Enforcement Officers' Benefit and Retirement Fund

cannot be covered under Social Security until a referendum is held for the members of the Law Enforcement Officers' Benefit and Retirement Fund, and (3) a state enabling act must be passed to permit the employer's Social Security tax to be deducted from the state's appropriation to the Law Enforcement Officers' Benefit and Retirement Fund for the state employees belonging to that fund.

New Disability Benefits

Disability benefits payments will be made after July, 1957, and will be payable to totally disabled workers 50 years of age and over. To qualify for disability benefits, an employee (1) must have been in covered employment $1\frac{1}{2}$ years in the $3\frac{1}{4}$ years prior to his disablement, (2) must have 5 years of coverage in the last 10 years of employment, and (3) must be fully insured (have been covered one-half of time between becoming eligible for coverage and disablement, or a maximum of 10 years). The amount of these disability benefits will be calculated as though the worker were 65. The maximum benefit a disabled worker will receive is \$108.50 a month. Disability payments will not be made during the first 6 months of disability.

Disability benefits are reduced under the plan by any amount an individual receives as a disability benefit from any other federal law or any state workmen's compensation law. Dependent disabled children also will be entitled to benefits if they have been permanently and totally disabled since before they reached 18.

Reduced Retirement Age for Women

Effective November, 1956, women may receive benefits at age 62. Widows and surviving dependent mothers will be given full benefits at age 62. Working women and wives will be given reduced benefits if they begin to draw benefits between age 62 and 65. Working women will receive 80 per cent of their full benefit should they retire at age 62. If they delay retirement, they will be given $\frac{5}{9}$ ths of 1 per cent for each month's delay up to age 65. Wives will be given 75 per cent of their full benefits should they retire at 62. For each month's delay of retirement up to age 65, they will receive $\frac{25}{36}$ ths of 1 per cent. Should a woman accept a reduced benefit, this benefit will continue to be payable, and it will not be increased upon their reaching age 65. Because the benefit paid will be re-

duced proportionately to the longer life expectancy of the woman retiring at 62, this provision is not expected to add to the total cost of the Social Security program.

Increase in Payroll Tax

In order to finance the added cost of the disability benefit provisions, Congress increased the payroll taxes of both employers and employees one-fourth of one per cent effective January 1, 1957. The tax will apply to the first \$4,200 of annual income. For the employee earning \$4,200, this will mean that his annual tax will be \$94.50 instead of \$84 as at present. The taxes collected from this tax increase will be kept in a separate fund from which all disability benefits will be paid. It is estimated that in the first year of operation that the disability benefit provision will cost only eleven-hundredths of one per cent of payroll. By the fourth year the cost is estimated at twenty-hundredths of one per cent of payroll.

Conclusion

Approximately 103,000 of the 109,000 state, county, and local employees in North Carolina are now covered by Social Security. As a result of the 1956 amendments to the Social Security Act, many of the policemen and firemen who have been excluded heretofore will be brought under Social Security. The new disability provisions, although increasing the cost of Social Security slightly, will greatly increase the attractiveness of Social Security to all public employees and to policemen and firemen in particular. The reduction of the retirement age for women to 62 will permit wives to retire at the same time their husbands do in many instances. It will also make Social Security much more attractive to public school teachers, as many have retired before age 65 in the past. The effect of integrating Social Security with the Teachers and State Retirement System can be seen in the sizeable increase in retirements this year.

During July, 1956, over 1,000 state employees retired. This increased the number of state employees receiving retirement benefits from 3,300 to 4,300. Retirements from the Local Governmental Employees Retirement System are expected to be in the same proportion. These retirements, although severing many valuable employees with long years of service from the state's payroll, will provide new responsibilities for younger and more active employees.

Cancellation Of Instruments In North Carolina

By CHARLES BOYD, Member of the Greensboro Bar

[EDITOR'S NOTE: At the annual conference of the Association of Registers of Deeds held in Chapel Hill on June 10, 11, and 12, Mr. Charles Boyd of the Greensboro Bar discussed the cancellation of instruments recorded in the register's office. The following is the text of this discussion.]

Under the common law, the title to property was actually conveyed for security in many cases. When the debt or obligation was paid, the title had to be reconveyed to the original owner by the creditor.

In some states today, when property is conveyed as security for a debt or other obligation, only a "security title" passes, the debtor retaining actual possession of the property. In such cases, the property is encumbered, but the creditor does not hold absolute title. In North Carolina, however, title to property given for security actually passes to the creditor and vests in him. When the debt is paid, the property may be reconveyed and this will satisfy the mortgage. No formal reconveyance is necessary if the provisions of the statutes discussed below are followed, since modern law provides for "statutory cancellation" of real property encumbrances.

It is important to bear in mind the distinction between statutory cancellation and reconveyance. Statutory cancellation is the more frequently used method today. (See G.S. 45-37 et seq.) It is also essential that the rules and procedures prescribed by statute are strictly followed. In any particular case, it is wise to measure the actions of the parties against the requirements of the statute to see if they have been fulfilled. There is no leeway; one has no choice in the matter. If the statute is not followed, cancellation does not take place.

G.S. 45-37 provides several methods for discharging of record mortgages and deeds of trust. They are discussed in order, as follows:

G.S. 45-37(1)

Discharge of a mortgage or deed of trust may be made by noting acknowledgment of satisfaction of the obligation secured thereby on the margin of the record of the instrument *in the presence of the register of deeds* by the trustee or mortgagee or his legal representative, or by the duly authorized agent or attorney of such trustee, mortgagee or legal repre-

sentative. The entry of satisfaction which is made on the margin of the record must be signed by that person and witnessed by the register of deeds or his deputy.

In this form of discharge and release, the obligee himself (or his legal representative, as specified by the statute) acknowledges satisfaction of the obligation and the register of deeds acts merely as a witness to the acknowledgment.

If the obligee himself is not available to acknowledge satisfaction on the record, his legal representative may do so in accordance with the statute. In the terms of the statute, the only "legal representative" authorized to perform this function is the executor or administrator of the trustee or mortgagee. If the register does not know whether or not the person presenting himself as the legal representative of the obligee is such in fact, the record of his appointment, found in the office of the clerk of the superior court, should be examined.

If neither the trustee nor mortgagee, nor his legal representative, is available, the statute permits the "duly authorized" agent or attorney of such person to acknowledge satisfaction. "Duly authorized" means that such person must have actual authority. Even if the register of deeds knows that a person offering to cancel a mortgage or deed of trust is counsel or agent for the trustee or mortgagee, he should still require that a power of attorney be recorded before permitting cancellation, because the statute requires that an agent be "duly authorized" to acknowledge satisfaction, and his authority to do so should be a matter of record.

G.S. 45-37(2)

Under the authority of this section, the Register of Deeds himself makes the entry of cancellation upon the record when a note and deed of trust or other instrument intended to secure the payment of money are brought into his office marked paid. The payee, mortgagee, trustee or assignee of the instrument may endorse the instrument paid and satisfied. If so marked by a purported assignee, there should be an assignment of record, but the assignment may be made by means of a sticker signifying the same, or by means of a separate in-

strument of assignment. Payment and satisfaction may also have been endorsed on the instrument by any chartered active banking institution in North Carolina, provided the endorsement is made in the name of the bank by an officer thereof. It is important that the statutory directions be followed in this case, and if the name and title of the endorser do not both appear on the entry, the instrument should be returned to the institution with a note citing the requirements of the statute. The register should always sign his name and title to the record entry.

In the event that two papers are brought in (a note and mortgage, for example) and only one of them has been marked paid, they should be rejected by the register and no entry of cancellation made of record until both are marked in accordance with the statute. Similarly, if the papers are made out to a man and wife, but are not marked paid by both, no cancellation should be endorsed on the record until the omission has been corrected on the instrument, either by the party or by a person acting under a recorded power of attorney.

The signatures appearing on the instruments presented to the register of deeds are not normally questionable by him. When forgery is suspected, however, it would not be unlawful for the register to call the person whose name has been signed and inquire if payment and satisfaction has in fact occurred. Of course, a register doing so runs the risk of creating ill will in the person who offers the instrument for cancellation.

G.S.45-37(3)

The Register of Deeds himself may also cancel of record any instrument which is more than 10 years old and the note secured thereby and which are in the possession of the mortgagor or trustor, of the agent or attorney of either, whether or not the papers are marked paid. The register must see the papers in the hands of such mortgagor, etc., and must see that they are at least 10 years old before making entry of cancellation. The wording of the entry should follow the wording of the statute and should be signed by the register. It would also be proper to cite the section number of the statute. Some registers allow the attorney who brings in such papers to make the actual entry in

the record, and, although this is not the better practice, it is proper to do so provided the register makes sure that the entry is correct, that the statute has been complied with, and himself signs the entry.

G.S. 45-37(4)

The statute authorizes the register to cancel of record any deed of trust given to secure negotiable instruments transferable by delivery, when the deed and all evidences of indebtedness secured by the deed are presented to the register marked paid and satisfied in full and signed by the bearer or holder thereof.

There need be no connection between the person who owned the instruments and the person preparing them for presentation and cancellation. The instruments may have passed through several hands before reaching the person who assembles them for final cancellation, since it is important that the entire series of notes, etc., be assembled in one person's hands.

G.S. 45-37(5)

This section establishes a fifteen year statute of limitations, at the expiration of which the conditions of every mortgage, deed of trust, or other instrument securing the payment of money shall be conclusively presumed to have been complied with. The section as amended in 1951 provides that, regardless of the date of the paper, if more than 15 years have elapsed since the maturity of the last installment, the encumbrance on the property is not enforceable by law unless the statutory affidavit has been filed.

G.S. 45-38

This section deals with the entry of foreclosure. It reads, "In case of foreclosure of any deed of trust, or mortgage, the trustee or mortgagee shall enter upon the margin of the record thereof the fact that such foreclosure and the date when, and the person to whom, a conveyance was made by reason thereof. In the event the entire obligation secured by a mortgage or deed of trust is satisfied by a sale of only a part of the property embraced within the terms of the mortgage or deed of trust, the trustee or mortgagee shall make an additional notation as to which property was sold and which was not sold."

G.S. 45-40

This section merely requires the entry of satisfaction to be made in the

indexes maintained by the register, whenever satisfaction is entered on record. This is a statutory obligation and a failure to do so is a breach of duty.

G.S. 45-41

The personal representative of any mortgagee or trustee in any mortgage or deed of trust which has heretofore or which may hereafter be registered in the manner required by the laws of this State may discharge and release the same and all property thereby conveyed by deed of quitclaim, release or conveyance executed, acknowledged and recorded as is now prescribed by law for the execution, acknowledgment and registration of deeds and mortgages in this State.

G.S. 45-42

Satisfaction and cancellation of record of corporate mortgages and deeds of trust may be made by the following corporate officers: president, vice-president, cashier, assistant cashier, secretary, assistant secretary, treasurer, assistant treasurer, trust officer or assistant trust officer. The signature of such officer must be in the name of the corporation, by the officer in his official capacity. Only those officers listed above may perform this function.

In the case of a partnership instrument, the signature of any partner is sufficient, since any partner is, in law, the agent of all the other partners.

Irregular Cancellations

There being no new cases since the last discussion of this subject at an Association conference, a brief review of existing case law was given.

In one case there were several notes secured by an instrument. The cancellation read "note", indicating that only one note existed. The court held this a sufficient variation to put a prudent examiner on notice. The cancellation of record should always be very carefully worded to state the facts of the particular case.

The court has also held that a cancellation of record before the maturity of the instrument is notice of irregularity in the cancellation.

In another case, a mortgage on certain property was improperly cancelled of record by the trustee. Subsequently, the property passed to new owners. The original mortgage holders heard of it and sued on the original mortgage, claiming that the cancellation was ineffective because there had been no satisfaction. The court held the cancellation was good as to

the new owners, as it was regular on its face.

It is important to remember that the cancellations discussed here are statutory cancellations and that they literally *must* be made in the manner the statute directs. Even a slight variation from the directions of the statute is likely to cause someone a great deal of trouble and frequently a substantial loss.

County Government

(Continued from page 2)

spend money to lease office space for the local Agricultural Stabilization and Conservation Department.

It has long been recognized that counties have authority to set aside office space in the courthouse or other county office building for ASC offices. Doubt has existed, however, concerning the authority of a county having no surplus office space to lease office space in private buildings and pay the rental.

The Attorney General has recently ruled, in a letter to Fred M. Houser dated May 4, 1956, that the nature of the work of the ASC office is sufficiently integrated with county functions so that spending money to provide office space therefore would be a public purpose. He suggested that property tax funds could not be used for this purpose, since it might not be held to be a necessary expense, but that any other funds available could properly be used.

County Encourages Speed Checks

A new and novel development has taken place in Catawba County in law enforcement work. Earlier this year, the board of county commissioners appropriated money to purchase a radar speed-watch unit, costing about \$900. Municipalities throughout the county may borrow the device for use on their streets, to catch speeders within their corporate limits.

The board of commissioners purchased the speed-watch unit to encourage a crack down on speeding throughout the county. The board made its move after concluding that repeated offenses of excessive speed in residential areas had posed a real safety problem throughout the county. The board hopes that the use of the radar speed-watch in various areas throughout the county will aid greatly in discouraging flagrant violation of the municipal speed laws.

A PROPOSED LIST TAKING PROGRAM

HOW TO IMPROVE LISTING FOR AD VALOREM TAXATION

Introductory Note

In preparation for the 1956 property tax listing period in Northampton County, James Hedspeth of Conway, a township list taker himself, gave considerable thought to the need for paying more attention to list taking and the men and women who do that work. He began to put his thoughts on paper, and eventually he devised a plan for selecting, examining, training, and evaluating the work of township list takers which he turned over to J. Ivey Bridgers, the county tax supervisor.

This plan is only a proposal, but it contains so many thoughtful suggestions and represents in such concrete form the original work local officials are capable of doing that the Institute of Government feels that it deserves study by a wider audience than it could reach in a single county. Last fall it was made available to county tax supervisors attending the annual meeting in Chapel Hill. With the approach of the 1957 listing period Mr. Hedspeth's plan is again presented in the hope that his ideas will be found useful in many counties.

The plan is described in a brief section called "The Outline," and various details of the plan are set out in a series of appendices. In studying the plan it is essential to read the three appendices as well as the outline.

[Note: The asterisk (*) used throughout the article is explained in a note immediately preceding the appendices.]

The Outline

1. During October extensive publicity will be given the new list taking program, setting out in detail all phases of the new requirements.

2. During October the county tax supervisor will give notice in all local newspapers that applications for township list takers will be accepted in his office until November 15. This notice will state that each applicant must personally appear before the tax supervisor for an interview, and that each applicant will be given a written examination. It will also state that each applicant will be given a rating based on the interview and examination for future use. (Example: E—excellent; G—good; F—fair; and P—poor.) Interview ratings will be assigned by the tax supervisor on the basis of his opinion of the applicant's

ability and personality without regard to friendship or politics. The examination ratings will be based on performance alone.

3. Each applicant will appear at the tax supervisor's office for a personal interview prior to November 15. Prior to the interview each applicant will be expected to complete the form illustrated in Appendix A.

4. On November 15, should no application have been filed for the job of list taker for a particular township, the tax supervisor will choose a person for that township and at the proper time submit his name to the county commissioners with those picked for the other townships on the basis of interview and examination. No person, however, will be

promised appointment prior to the first Monday in December.

5. On November 20 each applicant will be informed by mail to appear at the tax supervisor's office on some fixed day during the last week in November to take a written examination.* See Appendix B for a sample examination and instructions for conducting it.

6. On the first Monday in December the tax supervisor* will submit a list of the proposed list takers to the board of county commissioners for approval by the board. Upon approval, each list taker will be notified of his appointment by the tax supervisor.

7. Prior to the date on which the tax supervisor* starts instructing the list takers (See Appendix C) he* will

Appendix A

PERSONAL DATA SHEET

NAME _____ ADDRESS _____

OCCUPATION _____ DATE OF BIRTH _____
(month) (day) (year)

Place of Birth (county and state) _____

Education (highest grade completed) _____

College or Special School (Explain) _____

Have you had experience taking lists or with any other tax work? Yes ___ No ___
If the answer is "Yes" explain _____

Have you had experience in bookkeeping, office work, or work with figures?
Yes ___ No ___ If answer is "Yes" explain _____

Have you ever appraised any personal property for its value? Yes ___ No ___
If your answer is "Yes," under what circumstances? For what reason? At
what pay? _____

Have you had experience working for town, county, state, or federal government?
Yes ___ No ___ If your answer is "Yes" explain _____

Have you ever held a position in which an efficiency rating was given? Yes ___
No ___ If your answer is "Yes," what was the position and what was your rating?

If you should be appointed to the office of list taker will you be willing to
work under the close supervision of the County Tax Supervisor? Yes ___ No ___

gather and compile in booklet form a set of schedules of values for as many standard items of personal property as possible, such schedules to be for the use of the list takers. In fixing the schedules the tax supervisor* will seek the advice of the county commissioners so far as they are able to help him. He will consult local dealers in new and used equipment, merchandise, machinery, etc., in order to ascertain true market values; he will also examine catalogues, and all other reliable sources of value available to him.

8. The tax supervisor*, in compliance with the law [§403 of the Machinery Act (G.S. 10J-286)] will then begin and conduct classes or a period of training for those persons who have been appointed list takers. This instruction will start not later than three weeks before January 1. (For detailed plans for the course of instruction see Appendix C.)

9. During the first fifteen days of January the tax supervisor* will work with the list takers in the townships, giving each one a substantial amount of time. He* will spend at least one full business day with each list taker. The purpose of this procedure is to observe the list taker at his work, offer suggestions for improving the work, and correct improper listings and methods.

10. Beginning on January 16 the tax supervisor* will conduct a spot check of the work in each township—accompanied in each instance by the township list taker. At least one day will be spent in spot-checking in each township. The procedure will be as follows: the tax supervisor* will pick from all abstracts that have been completed for the township a sampling to cover farmers, merchants, garages, home owners, etc. In the presence of the township list taker and the taxpayer who signed the abstract, the tax supervisor* will make an actual physical check of the personal property listed, correcting the listings as found to be necessary.

11. The abstracts or township books will be turned in to the tax supervisor* on a scheduled basis. The township list taker and the tax supervisor* will then check them together. This will include checking the new listings against those for the preceding year. The tax supervisor* and the township list taker will then prepare a list of persons who failed to list for submission to the board of county commissioners.

12. After the township abstract books have been turned in, the tax

supervisor*, with the assistance of personnel of the tax office, will compile a list of all new construction on a township or other convenient geographical basis. The buildings to be appraised will then be assigned by the tax supervisor* to the individuals charged with that work in the county. When the appraisal has been made, the tax supervisor* will mail a notice to each property owner concerned stating the new assessment and advising him of his right to appeal.

13. Each property owner seeking to have the assessment of his property reviewed will be required to notify the tax supervisor that he wants to appeal, stating his reasons in writing on a simple form satisfactory to the tax supervisor. When all such notices of appeal have been received by the tax supervisor he will arrange a schedule for the board of equalization and review and notify each appellant as to when he should appear before the board.

14. When the board of county commissioners sits as the board of equalization and review the tax supervisor* will be present for consultation about the assessment of any property being reviewed.

15. Not later than the termination of the sittings of the board of equalization and review the tax supervisor*

will give each township list taker an efficiency rating and advise him of what it is. (The rating scale will be similar to that suggested in Paragraph 2.) A copy of the ratings will be furnished to the board of county commissioners. (The usefulness of these ratings will be demonstrated the following fall when list takers must again be appointed.)

Note on Use of Asterisk (*)

*As originally designed this plan provided for appointment of a "list taking supervisor" to perform the functions marked with an asterisk herein. This plan was based on the practical fact that in many counties the person holding the office of county tax supervisor is responsible for so many other duties that he cannot give personal attention to all the details of good tax administration. Under the original plan, on the first Monday in October the tax supervisor would submit to the board of county commissioners for approval the name of a person he deems competent to serve as "list taking supervisor."

The list taking supervisor would assist in preparing the required written examination of list taker applicants, and would administer that examination. He would join the tax supervisor in making recommendations for list taker appointments to

EXAMINATION SHEET - a

NAME _____ TOWNSHIP [to be inserted in advance]

Instructions

This is an examination to test your general knowledge of personal property values in your home township. It will not be graded on any hard and fast basis of right and wrong answers, for there are no positive answers to the questions. Instead, it will be used as a measurement of your judgment in comparison with that of other local people.

The test lists a number of items or groups of items of personal property which illustrate the kinds of things you would be expected to list and assess if you were a list taker in your own township. Using the information given you on these sheets and whatever personal knowledge you may have, you are asked to name the present fair market value of the items; then, in the next column, you are asked to state what you believe the tax value of each item should be. "Present fair market value" means exactly what the words say--that is, what the item would bring in your township today if sold by a willing seller to a willing buyer. "Tax value" means the figure you think should be assigned the property for purposes of taxing it. This would require consideration of (a) its present value, (b) its original cost, (c) the rate at which it has depreciated or become obsolete, (d) its average life, (e) its age, and (f) the fact that real estate in this county is generally assessed at approximately 60% of its present fair market value.

Example

<u>Item of Property</u>	<u>Present Fair Market Value</u>	<u>Tax Value</u>
1-horsepower air conditioning window unit	\$375	\$250

You must not discuss this examination with anyone else. You should not ask any questions of anyone--not even the person giving the examination--after the question sheets are distributed. Turn your paper in to the examiner as soon as you complete the test.

the board of county commissioners; he would prepare the schedules of values to be used in the listing work; and he would conduct the required instruction for list takers. During the listing period he would visit the list takers at their work and conduct the spot-check described in the plan. He would do the checking described, arrange for the assessment of new construction and actually participate in that work along with the township list takers or other individuals charged with that job. He would rate the township list takers, and, in turn, would be rated by the tax supervisor. He would attend all sessions of the board of equalization and review to assist them in handling appeals.

Appendix B

Procedure to be Followed in Giving the List Takers Examination

1. When all applicants have been seated and furnished with pencils the person conducting the examination will hand each applicant a copy of Examination Sheet *a*, making sure

that applicants from each township receive the proper township forms. He will then ask each applicant to print his name in the space provided.

2. When this has been done, the examiner will read aloud the part of Examination Sheet *a* headed "Instructions." Having done this, he will caution the applicants that they must pay strict attention to the difference between "present fair market value" and "tax value." He will then re-read what the instructions say on this point and explain the illustration given on the instruction page. He will give other illustrations (but not ones used in the examination) if desired.

3. The person conducting the examination will then assure the applicants that only three points will be considered in making the final selection of list takers: (a) performance on this examination; (b) the past experience, ability, and education of the applicant; and (c) the applicant's personality as demonstrated in the required interview with the tax supervisor.

4. Applicants will be told that they

may have as much time as they want in which to complete the examination, but that the time used will be noted and taken into consideration in evaluating the results. The examiner will then distribute Examination Sheets *b* and *c* and note the time at which the applicants start working on the questions.

5. The person giving the examination will not answer questions after Examination Sheets *b* and *c* (see inside back cover) have been distributed.

6. As each applicant completes the examination and hands his paper to the examiner, the examiner will note the time and compute the total time consumed by the individual applicant in completing the examination.

Appendix C

How to Instruct List Takers in Their Powers and Duties

1. The Institute of Government's guidebook called INSTRUCTIONS FOR THE USE OF COUNTY LIST TAKERS AND ASSESSORS will serve as a good text book for the course of instruction.

2. The first class period should begin with the swearing in of all the list takers. (If a judge of the superior court is available it would lend dignity to the occasion to have him administer the oath.) It should be explained that the list takers are servants of the people and that everyone, regardless of his station in life, has every right to expect efficient and impartial service from the list takers as from other officers. It will also be explained that the appointment as list taker is good for one year only, and that reappointment will depend upon a high efficiency rating at the end of the listing period.

3. A copy of the Institute of Government guidebook should be distributed to each list taker along with a blank copy of the county abstract.

4. Pages 2 through 4 (up to Item III) of the guidebook should be taken up first, illustrating each point from the abstract.

5. Item VI on page 23 of the guidebook should then be explained—the taxpayer's oath; who can sign an abstract, etc.

6. If the county requires list takers to re-list all real property every year the next thing to be taken up is Item III found on pages 4 through 11 of the guidebook.

7. If the county does not require the list takers to re-list all real property (Continued on inside back cover)

EXAMINATION SHEET - b

- I. Household and kitchen furniture, etc.: Place the values requested in the proper blanks. Assume that the items are being listed by an owner who is not engaged in the business of selling such articles for profit.

	<u>Present Fair Market Value</u>	<u>Tax Value</u>
A. Piano, 2 years old, cost \$1,500	\$ _____	\$ _____
B. Piano, very old, upright.....	_____	_____
C. Set of silver, service for 6, several years old	_____	_____
D. Some china, cost about \$100	_____	_____
E. Sewing machine, 3 years old, electric, cost \$200	_____	_____
F. Living room furniture (including rugs) of:		
1. Mr. & Mrs. Plenty O'Money.....	_____	_____
2. Mr. & Mrs. Middle Brackett.....	_____	_____
3. Mr. & Mrs. Hardly Able.....	_____	_____
G. Fur coat, 5 years old, cost \$300.....	_____	_____

- II. Business offices: In setting these values assume that the persons named are not engaged in selling their office fixtures and equipment for profit.

A. Office equipment of Dr. Paul Braddle (dentist).....	\$ _____	\$ _____
B. Office furniture and equipment of L. P. Wray (an attorney at law).....	_____	_____
C. Office equipment and furniture of Oscar Eddleman (an insurance agent).....	_____	_____

- III. Farm equipment and machinery: Assume that the owners of the items listed here are holding them for their own use and not for resale.

A. Hammer mill, 5 years old, cost \$250....	\$ _____	\$ _____
B. Disc (6 foot) trailing type, used two seasons.....	_____	_____
C. Manure spreader, 90 bushel, two wheel, on rubber, 3 years old.....	_____	_____
D. Bottom breaking plow, 2-14 in., direct hook-up for IHC Super C tractor, 3 years old.....	_____	_____
E. Farming tools for 2-horse crop (planters, plows, cultivators, hoes, etc.).....	_____	_____

Books of Current Interest

Judicial Administration

COURTS OF INJUSTICE. By I. P. Callison. New York: Twayne Publishers, 1956. \$6.00. Pages 775.

Grossly over-stating the flaws in the American system of justice in a repetitious style, too generously seasoned with clichés, the author of this diatribe has largely destroyed the effectiveness of the valid points he makes. In spite of repeated references to "fact upon incontrovertible fact," the reader will find the search for this quantity unrewarding and a generally unpleasant experience. The improvement of judicial administration is not advanced by such vitriolic carping as contained in this fat volume.

FOUNTAIN OF JUSTICE: A STUDY IN THE NATURAL LAW. By John C. H. Wu. New York 3: Sheed & Ward, Inc., 840 Broadway, 1955. \$3.75. Pages 287.

Industrial Development

PLANT LOCATION IN THEORY AND IN PRACTISE. By Melvin L. Greenhut. Chapel Hill: University of North Carolina Press, 1956. \$7.50. Pages 334.

In a time when North Carolina, along with other states, is straining every sinew in an effort to raise itself by its economic bootstraps, careful theoretical study along with practical application is necessary in the field of industrial development. This book is not for the lay reader; it is a careful and rather technical examination of theories in the light of personal research. For persons planning campaigns to induce plant location, it offers valuable background information.

Legal Medicine

DOCTOR AND PATIENT AND THE LAW. By Louis J. Regan. St. Louis 3: The C. V. Mosby Company, 3207 Washington Boulevard, 1956. \$12.50. Pages 716.

HANDBOOK OF LEGAL MEDICINE. By Louis J. Regan and Alan R. Moritz. St. Louis 3: The C. V. Mosby Company, 3207 Washington Boulevard, 1956. \$3.90. Pages 201.

THE DENTIST AND THE LAW. By Charles W. Carnahan. St. Louis 3: The C. V. Mosby Company, 3207

Washington Boulevard, 1955. \$5.25. Pages 263.

Municipal Problems

MUNICIPAL NONPROPERTY TAXES: 1956 SUPPLEMENT TO WHERE CITIES GET THEIR MONEY. Chicago 37: Municipal Finance Officers Association of the United States and Canada, 1313 E. 60th Street, 1956. \$2.50. Pages 60.

This is the latest study if a series of studies published by the MFOA on the use of municipal nonproperty taxes. It discusses 14 sources of revenue, giving full information on where they are used, the base of the tax and the rate, how it is administered, the municipalities to which it is particularly suited, and the advantages and disadvantages found in its use.

The nonproperty taxes discussed include admission and amusement taxes, business gross receipts taxes, cigarette and tobacco taxes, deed transfer taxes, garbage and refuse service charges, gasoline taxes, income taxes, liquor and alcoholic beverage taxes, motor vehicle taxes, occupancy taxes (hotels), poll taxes, public utility gross receipts taxes, sale taxes, and sewer service charges.

WATER FOR THE CITIES: A HISTORY OF THE URBAN WATER SUPPLY PROBLEM IN THE UNITED STATES. By Nelson M. Blake. Syracuse: Syracuse University Press, 920 Irving Avenue, 1956. \$4.00. Pages 341.

Miscellany

INTRODUCTION TO THE STUDY OF PUBLIC ADMINISTRATION. By Leonard D. White. New York 11: Macmillan Company, 60 Fifth Avenue, 4th ed., 1955. \$5.75. Pages 531.

A CATHOLIC RUNS FOR PRESIDENT: THE CAMPAIGN OF 1928. By Edmund A. Moore. New York 10: The Ronald Press Company, 15 East 26th Street, 1956. \$3.50. Pages 220.

PERSONNEL ADMINISTRATION IN GOVERNMENT. By Norman J. Powell. New York 11: Prentice-Hall, Inc., 70 Fifth Avenue, 1956. \$5.20. Pages 548.

THE RIGHT TO LIFE. By A. Delafield Smith. Chapel Hill: The University of North Carolina Press, 1955. \$3.50. Pages 204.

Urban Services

(Continued from page 8)

sarily required. Joint performance, or joint support, of one function by two or more governmental units may be quite satisfactory.

The Local Services

The remaining services, where a uniform standard is not necessary, can be furnished in a variety of ways. Where financially feasible, the city should serve those areas requiring services at the standard or level now made available in the city. Where such services are not financially feasible, or where lower service levels will be sufficient, methods should be worked out for performance of these services on a community basis.

Before we can determine what role the city should play, ideally, in serving the suburban area, we need to know more about the cost of serving suburban areas and the relationship of costs to revenues which will be received. Are there methods by which a city can determine whether it is feasible to serve all those areas having a population density and types of land uses which require a high standard of fire protection and police protection and water and sewer systems? If it is feasible, can the political problems normally associated with annexation be solved? If it is not feasible, can methods be worked out where the suburban areas can furnish necessary local services and at the same time permit some agency with area-wide jurisdiction to perform those services needed throughout the metropolitan area.

Conclusion

In the next article, we shall take up the question of financing services to newly-developed land. Can cities provide suburban areas with city services without incurring costs in excess of revenues that will raise city taxes? Do cities now subsidize new residential construction? What policies should cities adopt with respect to extension of utilities and construction of streets?

Tax Listing

(Continued from page 15)

each year, but does require them to note sales, purchases, new construction, sub-division, etc., the next subject for instruction should be Items D, E, etc., beginning on page 7 and continuing through page 11 of the guidebook.

8. Item IV on pages 11 through 22 and Item V on pages 22 and 23 of the guidebook should then be studied.

9. The person conducting the instruction ought to take as much time as is required to explain the kinds of values to be entered on the tax abstract, stressing two points: (a) the list taker, not the taxpayer, is responsible for the dollar figure inserted, and (b) the figure inserted on the abstract should represent [insert here the proper ratio and value standard for the county].

10. Every item on the tax abstract should be examined and explained.

11. As much time as is necessary should be spent on the listing or noting of real property improvements and transfers. The list taker should be told what information he must obtain and how it is used by the tax supervisor's office.

12. During the last week in December the person in charge of instructing the list takers should give each list taker and each helper at least one half-day of field training. The following procedure should be followed: The list taker would be asked to choose several different types of property owners to be visited. Together, the instructor and the pupil would go and look at the property of of the taxpayers chosen. The instructor would give all possible assistance to the list taker in developing techniques for questioning and for handling problem cases.

EXAMINATION SHEET - c

- IV. Commercial properties: Place appropriate values in the columns indicated for both stocks of goods and fixtures of the following business establishments in your township:

	<u>Stocks of Merchandise</u>			<u>Fixtures</u>		
	<u>Present</u>	<u>Fair</u>	<u>Tax Value</u>	<u>Present</u>	<u>Fair</u>	<u>Tax Value</u>
	<u>Market Value</u>			<u>Market Value</u>		
A. E. C. Barrett.....	\$		\$	\$		\$
B. Conway Hardware Co.....						
C. Draper & Taylor Co.....						
D. J. C. Davis Food Center						
E. Acme Implement Co.....						
F. Vick's Service Station						
(do not include gas)...						
G. Carol Parker.....						
H. Farmers Hardware Co....						
I. Ray Putrell.....						
J. Cross Service Station						
(do not include gas)...						

- V. Other personal property: Keep in mind the fact that these items are listed by taxpayers who are not holding them for re-sale.

	<u>Present</u>	<u>Fair</u>	<u>Tax Value</u>
	<u>Market Value</u>		
A. 32 foot flat trailer, single axle, used with 2-ton truck, 6 years old, cost \$2,400.....	\$		\$
B. Small two-wheel, home-built trailer, for use with automobile.....			
C. Automatic shot gun, several years old.			
D. Child's bicycle, 2 years old, cost \$50.			
E. Diamond ring, 2 years old, cost \$200...			
F. Jewelry, 10 years old, cost \$75.....			
G. Diamond ring, 1 carat, average grade...			
H. Adding machine, 5 years old, cost \$200.			
I. Adding machine, very old, but in good shape.....			
J. Power lawn mower, two years old, cost \$100.....			
K. Bulldozer with blade and root rake, 1000 hours on machine, 2 years old, used in land clearing, cost \$15,000, rollers and track in average condition.....			

Signature of Applicant

Time finished _____

Time used _____

Signature of Person Conducting the Examination

Publications For Sale

(Continued from back cover)

- Carolina, by Donald B. Hayman. 1952. \$0.50; \$1.00 out-of-state.
- Driver education in high schools; an inquiry into costs, results, and related factors, by Edward Lane-Reticker. 1953; reissued, 1956. \$0.75.
- Handbook of North Carolina state agencies. 1955. \$5.00.
- North Carolina materials on family law supplementing Compton. Cases on domestic relations, by Roddey M. Ligon, Jr. 1955. \$4.00.
- Public libraries in North Carolina: proceedings of the First Trustee-Librarian Institute, March 22, 1952, edited by George H. Esser, Jr. 1952. \$1.00.
- Report on the 1953-55 Commission on Reorganization of State Government, by Robert E. Giles. 1955. \$0.50.

- The reports of the 1953-1955 Commission on Reorganization of State Government. [1955] 8 reports in 1 volume. \$2.00.
- State v. Roman: an investigative masterpiece. (The law enforcing officer. vol. 1, no. 4.) 1952. \$0.25.
- Stream pollution in North Carolina, by Phillip P. Green, Jr. and others. 1951. \$1.00.
- Study of administrative procedure before examining and licensing boards in North Carolina, by Max O. Cogburn and Ernest W. Machen, Jr. 1953. \$2.00.
- Summary of 1951 legislation [of the] General Assembly of North Carolina. [1951] \$1.50.
- Summary of 1953 legislation [of the] General Assembly of North Carolina. [1953] \$2.50.
- Summary of 1955 legislation [of the] General Assembly of North Carolina. [1955] \$2.00.
- Title examination in North Carolina, by Charles T. Boyd. [1946] \$1.00.
- The story of the Institute of Government, by Albert Coates. 1944. Free.

Publications for Sale

The following Institute of Government publications are currently available for sale to interested citizens, libraries, and others. Orders should be mailed to the Institute of Government, Box 990, Chapel Hill.

Bulletins

County finance bulletins:

- #1 County federal excise tax exemptions. 1952. \$0.25.
- #4 An explanation of budgetary and accounting procedures prescribed by the new County Fiscal Control Act. 1955. \$0.50.
- #6 Accounting for welfare funds. 1956. \$0.50.
- #7 Budget information for 1956-57. 1956. \$0.25.

A directory of planning and zoning officials in North Carolina. 1955. \$0.25.

Municipal finance bulletin:

- #1 An explanation of budgetary and accounting procedures prescribed by the new Municipal Control Act. 1955. \$0.50.

1951 legislation affecting property and dog tax administration. 1951. \$0.50.

Property tax bulletins:

- #1 1951 county tax rates. 1952. \$0.50.
- #2 The Office of Tax Supervisor: listing and assessment machinery in North Carolina. 1952. \$0.50.
- #4 How does your county stand? 1953. \$0.50.
- #5 1953 legislation affecting property tax administration. 1953. \$0.50.
- #6 Property tax assessment notes from other states. 1953. \$0.50.
- #7 Amendments to the listing and assessing provisions of the Machinery Act of 1954. \$0.50.
- #8 Allowing discounts for the prepayment of property taxes. 1954. \$0.50.
- #9 Amendments to the tax collection provisions of the Machinery Act of 1939. 1954. \$0.50.
- #10 Collecting property taxes from persons and property in North Carolina outside the taxing unit. 1955. \$0.50.
- #11 1955 legislation affecting property tax administration. 1955. \$0.50.
- #12 How does your county stand? Second report. 1955. \$0.50.
- #13 The reduction, release, compromise, and refund of county and city property tax claims—revised. 1955. \$0.50.

Purchasing bulletins for local government, monthly: #1, October 1955—. \$1.00 a year; \$0.25 single copy.

Guidebooks

Administrative procedure: occupational licensing boards, by Paul A. Johnston. 1953. \$2.00.

The collection and foreclosure of county and city property taxes in North Carolina, by Henry Brandis, Jr. 1938. \$5.00.

Cooperative agricultural extension work in North Carolina, by John Alexander McMahon. 1955. \$0.50.

County commissioner responsibility in budget making and administration, by John Alexander McMahon. 1954. (A companion study of County finance bulletin #4). \$1.50.

The foreclosure of city and county property taxes and special assessments in North Carolina, by Peyton B. Abbott. 1944. \$2.50.

Guidebook for accounting in cities, by John Alexander McMahon. 1952. \$2.00.

Guidebook for accounting in small towns, by John Alexander McMahon. 1952. \$1.50.

Guidebook for county accountants, by John Alexander McMahon. 1951. \$2.00.

Guidebook for county and precinct election officials, by Henry W. Lewis. 1952. \$0.50; \$1.00 out-of-state. — 1954. \$0.50; \$1.00 out-of-state.

Guidebook for wildlife protectors, by Willis Clifton Bumgarner. 1955. \$2.00.

Guidebook on the jurisdiction of the State Highway Patrol, by Ernest W. Machen, Jr. 1951. \$0.50.

Law enforcement in forest fire protection, by Richard A. Myren. 1956. \$1.00.

Municipal budget making and administration, by John A. McMahon. 1952. (A companion study of Municipal finance bulletin #1). \$1.50.

Notary Public Guidebook, by Royal G. Shannonhouse and W. C. Bumgarner. 1956. \$2.00.

Public school budget law in North Carolina, by John Alexander McMahon. 1956. \$1.50.

Public welfare programs in North Carolina, by John A. McMahon. 1954. \$1.50.

Sources of county revenue, by John Alexander McMahon. 1954. \$1.00.

Sources of municipal revenue, by John Alexander McMahon. 1953. \$1.00.

Traffic control and accident investigation, by the Federal Bureau of Investigation. 1947. \$1.00.

LAW AND GOVERNMENT

(Succeeding Law and Administration)

The General Assembly of North Carolina—organization and procedure, by Henry W. Lewis. 1952. \$1.50.

The law of arrest, by Ernest W. Machen, Jr. 1950. \$1.50. — Supplement. 1955. Free.

The law of search and seizure, by Ernest W. Machen, Jr. 1950. \$1.50.

Legislative committees in North Carolina, by Henry W. Lewis. 1952. \$1.50.

The school segregation decision, by James C. N. Paul. 1954. \$2.00.

Social security and state and local retirement in North Carolina, by Donald B. Hayman. 1953. \$2.00.

Zoning in North Carolina, by Philip P. Green, Jr. 1952. \$3.50.

Special Studies

County privilege license taxes in North Carolina . . . , by George H. Esser and John Webb. 1956. \$0.75.

Forms of city government in North Carolina, by George H. Esser, Jr. 1955. \$0.75.

North Carolina old age assistance lien law, by Roddey M. Ligon, Jr. 1955. \$0.75.

Problems involved in separating the Prison System from the State Highway and Public Works Commission, by V. L. Bounds. 1953. \$0.50.

A report to the Forsyth Board of County Commissioners and the Winston-Salem Board of Aldermen concerning county-city financial relationships, by John Alexander McMahon and George H. Esser, Jr. 1955. (A companion study of A Study of Seven Large Counties and Seven Large Cities.) \$2.50.

Salaries, working hours, vacation, and sick leave of county employees in North Carolina, by Donald B. Hayman. 1956. \$1.00.

Statutory limits on city license taxes in North Carolina, by George H. Esser, Jr. and John Webb. 1956. \$2.00.

A study of seven large counties and seven large cities, by John Alexander McMahon. 1955. (A companion study of A Report to the Forsyth Board of County Commissioners and the Winston-Salem Board of Aldermen Concerning County-City Financial Relationships.) \$2.50.

General Publications

Calendar of duties for city officials, 1956-57. 1956. \$0.50.

Calendar of duties for county officials, 1956-57. 1956. \$0.50.

Changes in the motor vehicle laws of North Carolina, Chapter 20 of the General Statutes, enacted by the General Assembly of 1955, by Edward Lane-Reticker. 1955. \$1.00.

Coroners in North Carolina: a discussion of their problems, by Richard A. Myren. 1953. \$1.50.

County salary determination and administration in North

(Continued on inside back cover)